

EXHIBIT D-8

(Detail of Time Billed)

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #1 General Corporate Advice

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>3.30</u>	<u>\$3,218.00</u>
TOTAL PARTNER		3.30	\$3,218.00
<u>ASSOCIATES</u>			
IAN S. FREDERICKS	\$665	4.30	\$ 2,860.00
JOHN P. MARSTON	665	<u>2.80</u>	<u>1,862.00</u>
TOTAL ASSOCIATES		7.10	\$4,722.00
MATTER TOTAL		<u>10.40</u>	<u>\$7,940.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #2 Asset Analysis and Recovery

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>1.90</u>	<u>\$1,853.00</u>
TOTAL PARTNER		<u>1.90</u>	<u>\$1,853.00</u>
<u>ASSOCIATE</u>			
IAN S. FREDERICKS	\$665	<u>2.40</u>	<u>\$1,596.00</u>
TOTAL ASSOCIATE		<u>2.40</u>	<u>\$1,596.00</u>
MATTER TOTAL		<u>4.30</u>	<u>\$3,449.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010**MATTER #5 Asset Dispositions (Real Property)****Bill No: 1314126**

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>ASSOCIATES</u>			
KELLAN GRANT	\$680	11.70	\$ 7,956.00
KELLY A. LAZAROFF	485	<u>3.30</u>	<u>1,601.00</u>
TOTAL ASSOCIATES		15.00	\$9,557.00
MATTER TOTAL		<u>15.00</u>	<u>\$9,557.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #7 Business Operations / Strategic Planning

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>13.70</u>	<u>\$13,358.00</u>
TOTAL PARTNER		<u>13.70</u>	<u>\$13,358.00</u>
MATTER TOTAL		<u>13.70</u>	<u>\$13,358.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #8 Case Administration

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>3.30</u>	\$ <u>3,218.00</u>
TOTAL PARTNER		3.30	\$ 3,218.00
<u>ASSOCIATES</u>			
SARAH K. BAKER	\$575	1.40	\$ 805.00
JOSHUA J. BUGAY	420	21.50	9,030.00
PAMELA S. DANGELO	485	0.20	97.00
IAN S. FREDERICKS	665	35.30	23,475.00
JESSICA S. KUMAR	525	1.10	578.00
SUNDEEP S. SIDHU	420	2.40	1,008.00
JARRETT VINE	420	<u>1.60</u>	<u>672.00</u>
TOTAL ASSOCIATES		63.50	\$35,665.00
<u>LEGAL ASSISTANTS</u>			
LEGAL ASSISTANT @	\$295	<u>50.20</u>	\$ <u>14,809.00</u>
TOTAL LEGAL ASSISTANTS		50.20	\$14,809.00
MATTER TOTAL		<u>117.00</u>	<u>\$53,692.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #9 Claims Admin. (General)

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>29.40</u>	\$ <u>28,665.00</u>
TOTAL PARTNER		29.40	\$ 28,665.00
<u>ASSOCIATES</u>			
SARAH K. BAKER	\$575	110.00	\$ 63,250.00
PAMELA S. DANGELO	485	14.10	6,839.00
IAN S. FREDERICKS	665	100.70	66,966.00
KELLAN GRANT	680	22.30	15,164.00
DOUGLAS D. HERRMANN	630	26.50	16,695.00
AMY C. HUFFMAN	525	70.00	36,750.00
CANDICE KORKIS	420	36.70	15,414.00
JESSICA S. KUMAR	525	71.00	37,275.00
KELLY A. LAZAROFF	485	50.90	24,687.00
SUNDEEP S. SIDHU	420	30.10	12,642.00
JARRETT VINE	420	<u>7.30</u>	<u>3,066.00</u>
TOTAL ASSOCIATES		539.60	\$298,748.00
<u>LEGAL ASSISTANTS</u>			
LEGAL ASSISTANT @	\$185	7.40	\$ 1,369.00
LEGAL ASSISTANT @	295	<u>43.40</u>	<u>12,803.00</u>
TOTAL LEGAL ASSISTANTS		50.80	\$ 14,172.00
MATTER TOTAL		<u>619.80</u>	<u>\$341,585.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #13 Creditor Meetings / Statutory Committees

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>2.60</u>	<u>\$2,535.00</u>
TOTAL PARTNER		<u>2.60</u>	<u>\$2,535.00</u>
MATTER TOTAL		<u>2.60</u>	<u>\$2,535.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #15 Employee Matters (General)

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>2.60</u>	<u>\$2,535.00</u>
TOTAL PARTNER		2.60	\$2,535.00
<u>ASSOCIATE</u>			
SARAH K. BAKER	\$575	<u>0.40</u>	<u>\$ 230.00</u>
TOTAL ASSOCIATE		0.40	\$ 230.00
MATTER TOTAL		<u>3.00</u>	<u>\$2,765.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #21 Insurance

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>3.10</u>	<u>\$3,023.00</u>
TOTAL PARTNER		3.10	\$3,023.00
<u>ASSOCIATES</u>			
SARAH K. BAKER	\$575	0.20	\$ 115.00
IAN S. FREDERICKS	665	<u>1.50</u>	<u>998.00</u>
TOTAL ASSOCIATES		1.70	\$1,113.00
MATTER TOTAL		<u>4.80</u>	<u>\$4,136.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #24 Leases (Real Property)

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$976	<u>0.90</u>	\$ <u>878.00</u>
TOTAL PARTNER		<u>0.90</u>	\$ <u>878.00</u>
<u>ASSOCIATE</u>			
KELLY A. LAZAROFF	\$486	<u>0.50</u>	\$ <u>243.00</u>
TOTAL ASSOCIATE		<u>0.50</u>	\$ <u>243.00</u>
MATTER TOTAL		<u>1.40</u>	<u>\$1,121.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #25 Litigation (General)

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>14.00</u>	\$ <u>13,650.00</u>
TOTAL PARTNER		14.00	\$ 13,650.00
<u>ASSOCIATES</u>			
SARAH K. BAKER	\$575	20.70	\$ 11,903.00
JOSHUA J. BUGAY	420	56.90	23,898.00
IAN S. FREDERICKS	665	11.50	7,648.00
KELLAN GRANT	680	0.30	204.00
KELLY A. LAZAROFF	485	0.80	388.00
JASON M. LIBERI	680	85.20	57,936.00
SUNDEEP S. SIDHU	420	<u>38.90</u>	<u>16,338.00</u>
TOTAL ASSOCIATES		214.30	\$118,315.00
MATTER TOTAL		<u>228.30</u>	<u>\$131,965.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #28 Nonworking Travel Time

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>13.30</u>	<u>\$12,968.00</u>
TOTAL PARTNER		<u>13.30</u>	<u>\$12,968.00</u>
<u>ASSOCIATE</u>			
IAN S. FREDERICKS	\$665	<u>14.55</u>	<u>\$ 9,676.00</u>
TOTAL ASSOCIATE		<u>14.55</u>	<u>\$ 9,676.00</u>
MATTER TOTAL		<u>27.85</u>	<u>\$22,644.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010**MATTER #31 Reorganization Plan / Plan Sponsors****Bill No: 1314126**

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>11.40</u>	<u>\$11,115.00</u>
TOTAL PARTNER		11.40	\$11,115.00
<u>ASSOCIATES</u>			
SARAH K. BAKER	\$576	0.50	\$ 288.00
IAN S. FREDERICKS	665	21.00	13,965.00
KELLAN GRANT	680	0.40	272.00
JESSICA S. KUMAR	525	<u>13.10</u>	<u>6,878.00</u>
TOTAL ASSOCIATES		35.00	\$21,403.00
MATTER TOTAL		<u>46.40</u>	<u>\$32,518.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #33 Retention / Fee Matters (SASM&F)

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>0.80</u>	\$ <u>780.00</u>
TOTAL PARTNER		<u>0.80</u>	\$ <u>780.00</u>
<u>ASSOCIATES</u>			
KELLAN GRANT	\$680	3.90	\$ 2,652.00
KELLY A. LAZAROFF	485	<u>0.60</u>	<u>291.00</u>
TOTAL ASSOCIATES		<u>4.50</u>	\$ <u>2,943.00</u>
MATTER TOTAL		<u>5.30</u>	\$ <u>3,723.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #34 Retention / Fee Matters / Objections (Others)

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNER</u>			
GREGG M. GALARDI	\$975	<u>3.90</u>	<u>\$3,803.00</u>
TOTAL PARTNER		<u>3.90</u>	<u>\$3,803.00</u>
MATTER TOTAL		<u>3.90</u>	<u>\$3,803.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #35 Secured Claims

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>ASSOCIATE</u>			
SARAH K. BAKER	\$575	<u>3.90</u>	<u>\$2,243.00</u>
TOTAL ASSOCIATE		<u>3.90</u>	<u>\$2,243.00</u>
MATTER TOTAL		<u>3.90</u>	<u>\$2,243.00</u>

MATTER #36 Tax Matters

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>PARTNERS</u>			
JODY J. BREWSTER	\$995	13.00	\$ 12,935.00
GREGG M. GALARDI	975	4.20	4,095.00
DAVID F. LEVY	850	8.00	6,800.00
TOTAL PARTNERS		25.20	\$23,830.00
<u>ASSOCIATES</u>			
SARAH K. BAKER	\$575	0.20	\$ 115.00
MEGAN A. BOMBICK	485	5.40	2,619.00
JOSHUA J. BUGAY	420	17.30	7,266.00
IAN S. FREDERICKS	665	20.40	13,566.00
JASON M. LIBERI	680	9.00	6,120.00
JOHN P. MARSTON	665	7.60	5,054.00
SUNDEEP S. SIDHU	420	13.20	5,544.00
JARRETT VINE	420	3.20	1,344.00
TOTAL ASSOCIATES		76.30	\$41,628.00
MATTER TOTAL		<u>101.50</u>	<u>\$65,458.00</u>

CIRCUIT CITY STORES, INC. (DIP): through April 30, 2010

MATTER #38 Utilities

Bill No: 1314126

<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL</u>
<u>ASSOCIATE</u>			
SARAH K. BAKER	\$575	<u>7.90</u>	<u>\$4,543.00</u>
TOTAL ASSOCIATE		<u>7.90</u>	<u>\$4,543.00</u>
MATTER TOTAL		<u>7.90</u>	<u>\$4,543.00</u>
CLIENT TOTAL		<u>1217.05</u>	<u>\$707,035.00</u>

Circuit City Stores, Inc. (DIP)
 General Corporate Advice

Bill Date: 05/06/10
 Bill Number: 1314126

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	03/25/10	0.10	EMAIL RE: BOARD CALL WITH CRO (.1).
GALARDI GM	04/02/10	1.10	PREPARE FOR AND ATTEND BOARD MEETING.
GALARDI GM	04/06/10	0.40	CALLS AND EMAILS RE: STATUS OF CONFIRMATION AND OTHER ISSUES.
GALARDI GM	04/07/10	0.60	CALL WITH J. MARCUM (.1); EMAILS WITH BOARD (.3); FOLLOW-UP RE: SAME (.2).
GALARDI GM	04/13/10	0.60	BOARD CALL.
GALARDI GM	04/19/10	0.30	EMAIL TO BOARD RE: STATUS OF VARIOUS ISSUES.
GALARDI GM	04/20/10	0.20	EMAILS WITH BOARD RE: STATUS AND ISSUES.
		3.30	
Total Partner		3.30	
FREDERICKS IS	04/02/10	2.90	PREPARE MATERIALS FOR UPCOMING BOARD CALL AND MULTIPLE CORRESPONDENCE RE: SAME AND PARTICIPATE IN BOARD CALL (2.9).
FREDERICKS IS	04/13/10	1.40	PREPARE FOR AND PARTICIPATE IN BOARD CALL (1.4).
		4.30	
MARSTON JP	04/19/10	2.80	CORRESPOND WITH OTHERS (.6); PREPARE FOR AND PARTICIPATE IN CALL WITH CLIENT (2.2).
		2.80	
Total Associate		7.10	
TOTAL TIME		<u>10.40</u>	

Circuit City Stores, Inc. (DIP)
Asset Analysis and Recovery

Bill Date: 05/06/10
Bill Number: 1314126

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	04/09/10	1.70	REVIEW LENGTHY MEMO ON FLAT SCREEN LITIGATION (.8); CALL RE: STRATEGY AND ISSUES (.9).
GALARDI GM	04/14/10	0.20	REVIEW UPDATE ON TAX REFUNDS.
		1.90	
Total Partner		1.90	
FREDERICKS IS	04/09/10	2.40	REVIEW FLAT PANEL LITIGATION MEMO, CORRESPONDENCE RE: SAME AND PARTICIPATE IN CONFERENCE CALL W/ CC RE: SAME (2.4).
		2.40	
Total Associate		2.40	
TOTAL TIME		<u>4.30</u>	

Circuit City Stores, Inc. (DIP)
 Asset Dispositions (Real Property)

Bill Date: 05/06/10
 Bill Number: 1314126

NAME	DATE	HOURS	DESCRIPTION
GRANT K	04/01/10	0.90	DISCUSSIONS WITH M. PRUITT AND J. LEININGER REGARDING DR1 SALE. (.9).
GRANT K	04/02/10	1.10	REVIEWED PRUITT BID FOR DR1 LAND, AND EMAILS WITH M. PRUITT AND D. MILLER REGARDING SAME. (1.1).
GRANT K	04/06/10	0.60	EMAILS WITH D. MILLER (.3) AND TELECONFERENCE WITH M. PRUITT (.3) REGARDING DR1 LAND SALE.
GRANT K	04/07/10	0.60	EMAILS WITH D. MILLER AND J. AVALLONE REGARDING DR1 SALE (.4) AND SARATOGA SALE. (.2).
GRANT K	04/08/10	0.40	EMAILS WITH D. MILLER, J. LEININGER AND J. AVALLONE REGARDING DR1 LAND SALE. (.4).
GRANT K	04/09/10	0.70	REVIEWED DRAFT LOI REGARDING DR1 LAND SALE (.5), AND EMAILS WITH D. MILLER REGARDING SAME. (.2).
GRANT K	04/13/10	0.90	REVIEWED AND REVISED LOI, AND EMAIL WITH D. MILLER REGARDING SAME. (.9).
GRANT K	04/14/10	0.60	TELECONFERENCE AND EMAILS WITH D. MILLER AND J. AVALLONE REGARDING DR1 LAND SALE. (.6).
GRANT K	04/16/10	0.80	CONTINUED WORK ON DR1 LAND SALE AND LOI (.4); TELECONFERENCES AND EMAILS WITH J. LEININGER AND D. MILLER REGARDING SAME. (.4).
GRANT K	04/20/10	1.00	REVIEWED AND REVISED LOI FOR DR1 SALE (.5); DISCUSSIONS WITH M. PRUITT AND D. MILLER REGARDING SAME. (.5).
GRANT K	04/21/10	0.40	CONTINUED DISCUSSIONS REGARDING DR1 SALE. (.4).
GRANT K	04/26/10	0.40	EMAILS WITH D. MILLER REGARDING DR1 LAND SALE. (.4).
GRANT K	04/27/10	0.90	EMAILS WITH D. MILLER AND TELECONFERENCE WITH M. PRUITT REGARDING DR1 LAND SALE. (.9).
GRANT K	04/28/10	1.50	REVIEWED AND REVISED LOI FOR DR1 SALE, AND EMAILS WITH D. MILLER AND A. SIEGEL REGARDING SAME. (1.5).
GRANT K	04/30/10	0.90	WORKED ON FINALIZING DR1 LAND SALE LOI AND EMAILS WITH CLIENT AND PURCHAWER REGARDING SAME. (.9).
		11.70	
LAZAROFF KA	04/19/10	3.30	DRAFT SARASOTA AND DR1 SALE DOCUMENTS.

	3.30
Total Associate	15.00
TOTAL TIME	<u>15.00</u>

Circuit City Stores, Inc. (DIP)
 Business Operations / Strategic Planning

Bill Date: 05/06/10
 Bill Number: 1314126

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	03/22/10	0.30	ADDRESS OSLER REQUEST FOR INTERTAN AND VENTOUX CLAIMS.
GALARDI GM	03/23/10	0.30	EMAILS RE: CANADIAN CLAIMS AND RULING MATTERS.
GALARDI GM	03/24/10	0.20	EMAILS RE: INTERTAN CLAIMS STATUSAND ISSUES.
GALARDI GM	03/27/10	0.20	EMAILS RE: CRA RULING AND OSLER HEARING WITH MORAWETZ (.2).
GALARDI GM	03/30/10	0.70	CALL WITH OSLER AND PWC RE: CANADIAN AMALGAMATION (.3); REVIEW A. GUPTA'S SUGGESTED CHANGES AND EMAIL (.4).
GALARDI GM	04/01/10	1.40	INTERNAL CALLS AND EMAILS WITH OSLER AND PWC RE: CANADIAN REVENUE RULING (.8); CALLS AND EMAILS WITH COMMITTEE RE: GOWLINGS MEMO AND PLAN ISSUES (.6).
GALARDI GM	04/02/10	1.20	REVIEW AND COMMENT ON GOWLINGS MEMO.
GALARDI GM	04/05/10	1.10	FOLLOW-UP RE: OSLER COMMENTS ON GOWLINGS MEMO (.4); CALL WITH OSLER RE: SAME AND STATUS (.7).
GALARDI GM	04/06/10	0.90	REVIEW REVISED GOWLING MEMO FROM COMMITTEE (.6); CALL RE: CRA AND INTERTAN WITH COMMITTEE (.3).
GALARDI GM	04/07/10	0.70	FINAL REVIEW OF CRA RULING REQUEST.
GALARDI GM	04/08/10	0.40	REVIEW CANADIAN CLOSING CHECKLIST (.4).
GALARDI GM	04/12/10	0.40	WEEKLY UPDATE CALL RE: INTERTAN STATUS.
GALARDI GM	04/13/10	0.30	CALL WITH PWC RE: CRA FEEDBACK AND NEXT STEPS (.3).
GALARDI GM	04/15/10	0.60	CALL WITH OSLER AND PWC RE: FRENCH DEVELOPMENTS (.6).
GALARDI GM	04/16/10	0.90	FOLLOW-UP RE: FRENCH TAX ISSUES AND CANADIAN AMLGAMATION.
GALARDI GM	04/19/10	0.60	INTERTAN UPDATE CALL (.6).
GALARDI GM	04/22/10	0.60	CALL RE: CANADA AND FRENCH TAX ISSUE.
GALARDI GM	04/26/10	1.90	WEEKLY CALL RE: INTERAN AND AMALGAMATION (.6); CALLS AND EMAILS RE: FRENCH TAX ISSUES (.7); REVIEW AND ANALYZE ISSUES RE: FRENCH TAX AND AMALGAMATION (.6).
GALARDI GM	04/27/10	0.90	REVIEW MATERIALS RE: ACQUISITION OF CONTROL (.3); CALL RE: SAME (.4); FOLLOW-UP RE FRENCH STATUTE OF LIMITATIONS CONCERNS (.2).

GALARDI GM	04/29/10	0.10	REVIEW EMAIL RE: CRA UPDATE.
		13.70	
Total Partner		13.70	
TOTAL TIME		<u>13.70</u>	